

HOUSE BILL 4090

By Overbey

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to energy sold for  
residential usage.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-334(b)(4), is amended by deleting the language "tax levied by this chapter." and by substituting instead the following language:

tax levied by this chapter; provided further that kerosene sold over-the-counter, or sold in any other manner, directly to the consumer for residential usage shall be exempt from the tax levied by this chapter.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.